

Internal Revenue Service  
**MEMORANDUM**

DATE:

TO: Director, Internal Revenue Service  
P.O. Box 4053, Woburn, MA 01888  
Attn: Technical Stop Unit, Stop 661  
(Barbara Mulchahey)

FROM: Associate Chief Counsel (International)

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SUBJECT: \_\_\_\_\_ Corporation EIN: \_\_\_\_\_  
Refund Pursuant to Judgment  
Amount of Judgment: Refund of income tax and of  
assessed interest, as follows:

	Tax	Assessed Interest
1974	\$100,000	\$30,000
1975	\$120,000	\$31,000
1976	\$120,000	\$25,000

In the case described below, instituted by taxpayers to recover refund of certain tax liabilities, the United States Supreme Court denied the Government's petition for a writ of certiorari from the adverse decision of the Court of Appeals for the Federal Circuit on \_\_\_\_\_. This office recommends payment of the judgment and requests to be advised when a check or notice of credit has been issued.

Under provision of section 6402 of the Internal Revenue Code, any overpayment may be credited against any other tax liability of the person who made the overpayment. Please send the refund check or notice of credit to the Assistant Attorney General, Tax Division, Department of Justice, Washington, D.C. 20530.

The notice of adjustment should contain the following statement:

The Notice of Adjustment is issued  
pursuant to a judgment against the United

States in the amount of \_\_\_\_\_ of income tax and \_\_\_\_\_ of assessed interest for 1974, 1975, and 1976 plus interest as provided by law, entered \_\_\_\_\_, 1996, in the United States Court of Federal Claims in the case of \_\_\_\_\_, filed \_\_\_\_\_, instituted for the recovery of \_\_\_\_\_ paid as income tax and assessed interest for the calendar years 1974-1976.

Please forward both to this office and that of the Assistant Attorney General, three copies of the completed notice of adjustment noting the date of issuance of the refund check or notice of credit.

If you have any questions, please call \_\_\_\_\_ at \_\_\_\_\_.

MICHAEL DANILACK  
Associate Chief  
Counsel (International)

By:

\_\_\_\_\_  
BARBARA A. FELKER  
Senior Technical Reviewer  
Branch 3

Enclosures:

DJ letter dated \_\_\_\_\_  
Judgment (certified)